

Article - Tax - General

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§13–408.

(a) If the Comptroller determines that a person has failed to keep the records of out-of-state cigarette or other tobacco product sales required under § 12-203 of this article, the Comptroller shall:

(1) compute the tobacco tax as if the cigarettes or other tobacco products were sold in the State; and

(2) assess the tax due.

(b) If the Comptroller determines that a person has possessed or transported cigarettes or other tobacco products on which the tobacco tax has not been paid as required under Title 12 of this article, the Comptroller shall assess the tobacco tax due.

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